

**APPROPRIATIONS REVISIONS**

2020 THIRD SPECIAL SESSION

STATE OF UTAH

**Chief Sponsor: Bradley G. Last**

Senate Sponsor: Jerry W. Stevenson

---

**LONG TITLE****General Description:**

This bill addresses provisions relating to state budget implementation and reporting requirements.

**Highlighted Provisions:**

This bill:

- ▶ provides that certain funds appropriated for the state plan for medical assistance and for the Division of Health Care Financing are nonlapsing for the fiscal year beginning July 1, 2019, and ending June 30, 2020, and the fiscal year beginning July 1, 2020, and ending June 30, 2021;
- ▶ for the fiscal year beginning July 1, 2020, and ending June 30, 2021, modifies the date before which:
  - the State Tax Commission is required to certify the minimum basic tax rate and the weighted pupil units for the State Funding -- Minimum School Program;
  - a local school board is required to certify a proposed tax rate to a county legislative body;
  - a local school board is required to adopt a budget and make certain appropriations; and
  - a department in the state is required to submit a budget execution plan to the Division of Finance; and
- ▶ exempts an agency from reporting to the Board of Examiners regarding certain



overexpended line items for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides a special effective date.

**Utah Code Sections Affected:**

ENACTS:

**26-18-402.5**, Utah Code Annotated 1953

**53F-2-301.6**, Utah Code Annotated 1953

**53F-8-201.5**, Utah Code Annotated 1953

**53G-7-303.5**, Utah Code Annotated 1953

**63J-1-209.5**, Utah Code Annotated 1953

**63J-1-217.5**, Utah Code Annotated 1953

---

---

*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **26-18-402.5** is enacted to read:

**26-18-402.5. Nonlapsing Medicaid funds.**

(1) Notwithstanding Subsection **26-18-402(3)**, for fiscal years 2019-20 and 2020-21 the funds described in Subsections **26-18-402(3)(a)** and **26-18-402(2)(a)(ii)** are nonlapsing.

(2) This section supersedes any conflicting provisions of Utah law.

Section 2. Section **53F-2-301.6** is enacted to read:

**53F-2-301.6. Minimum basic tax rate certification for fiscal year 2021.**

(1) Notwithstanding Subsection **53F-2-301.5(5)**, for the fiscal year that begins on July 1, 2020, the State Tax Commission shall certify the rates described in Subsection **53F-2-301.5(5)(a)** on or before August 15, 2020.

(2) This section supersedes any conflicting provisions of Utah law.

Section 3. Section **53F-8-201.5** is enacted to read:

**53F-8-201.5. Certification of tax rate proposed by local school board for fiscal year 2021.**

(1) Notwithstanding Subsection **53F-8-201(1)**, for the fiscal year that begins on July 1, 2020, each local school board shall, on or before August 15, 2020, certify to the county

legislative body in which the district is located, on forms prescribed by the State Tax Commission, the proposed tax rate approved by the local school board.

(2) This section supersedes any conflicting provisions of Utah law.

Section 4. Section **53G-7-303.5** is enacted to read:

**53G-7-303.5. LEA governing board budget procedures for fiscal year 2021.**

(1) Notwithstanding Subsection **53G-7-303(2)**, for the fiscal year that begins on July 1, 2020, a local school board for a school district shall adopt a budget to make appropriations for the next fiscal year on or before August 15, 2020.

(2) This section supersedes any conflicting provisions of Utah law.

Section 5. Section **63J-1-209.5** is enacted to read:

**63J-1-209.5. Reporting requirements for budget execution plans for fiscal year 2021.**

(1) Notwithstanding Subsection **63J-1-209(2)**, for the fiscal year beginning July 1, 2020, and ending June 30, 2021, the director of the Division of Finance may extend the deadline described in Subsection **63J-1-209(2)(a)** for up to 45 days after the date described in Subsection **63J-1-209(2)(a)**.

(2) This section supersedes any conflicting provisions of Utah law.

Section 6. Section **63J-1-217.5** is enacted to read:

**63J-1-217.5. Reporting requirements for overexpenditure of budget by agency for fiscal year 2020.**

(1) Notwithstanding Section **63G-9-301** and Subsection **63J-1-217(2)(c)**, an agency with an overexpended line item for the fiscal year beginning July 1, 2019, and ending June 30, 2020, is not required to present a report to the Board of Examiners if the line item is overexpended as a result of the Legislature reducing the agency's nonlapsing appropriations for the fiscal year beginning July 1, 2019, and ending June 30, 2020, after the day on which the 2020 Annual General Session adjourns sine die and before the day on which the 2021 Annual General Session begins.

(2) This section supersedes any conflicting provisions of Utah law.

Section 7. **Effective date.**

If approved by two-thirds of all the members elected to each house, this bill takes effect upon approval by the governor, or the day following the constitutional time limit of Utah

90 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,  
91 the date of veto override.